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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 3837 OF 2006
IN
I.T.A. (L) NO. 2249 OF 2006

The Commissioner of Income Tax ... Appellant

Versus

M/s. Shri Khodiyar Gems ... Respondent

Mr. P.S. Sahadevan for the Appellant.

Ms. Asifa Khan for Respondent.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 19, 2007

P.C.

. This is a notice of motion for condoning delay of 575 days in filing the main tax appeal. On perusal of the affidavit in support of the notice of Motion, we find that the file was sent to the Law Ministry for drafting the appeal memo on 19.04.2005 and thereafter the appeal was not drafted till 07.11.2006. In our view, the period between 19.04.2005 and 07.11.2006 has not been properly explained. In the circumstances, sufficient cause is not shown to condone the delay. Hence, Notice of Motion is dismissed.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**